

112TH CONGRESS
1ST SESSION

H. R. 955

To amend the Internal Revenue Code of 1986 to provide a tax credit for professional school personnel in prekindergarten, kindergarten, and grades 1 through 12.

IN THE HOUSE OF REPRESENTATIVES

MARCH 8, 2011

Mr. PAUL introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit for professional school personnel in prekindergarten, kindergarten, and grades 1 through 12.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Professional Educators
5 Tax Relief Act of 2011”.

1 **SEC. 2. TAX CREDIT FOR PROFESSIONAL SCHOOL PER-**
2 **SONNEL IN PREKINDERGARTEN THROUGH**
3 **GRADE 12.**

4 (a) IN GENERAL.—Subpart A of part IV of sub-
5 chapter A of chapter 1 of the Internal Revenue Code of
6 1986 (relating to nonrefundable personal credits) is
7 amended by inserting after section 25D the following new
8 section:

9 **“SEC. 25E. PROFESSIONAL SCHOOL PERSONNEL IN PRE-**
10 **KINDERGARTEN THROUGH GRADE 12.**

11 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
12 gible individual, there shall be allowed as a credit against
13 the tax imposed by this chapter for the taxable year an
14 amount equal to \$3,000.

15 “(b) ELIGIBLE INDIVIDUAL.—For purposes of this
16 section—

17 “(1) IN GENERAL.—The term ‘eligible indi-
18 vidual’ means any individual—

19 “(A) who is employed in a position which
20 involves regular contact with students in a
21 school, and

22 “(B) whose position involves the formula-
23 tion or implementation of the educational pro-
24 gram for such school.

25 “(2) SCHOOL.—The term ‘school’ means any
26 school which provides prekindergarten education, el-

1 elementary education, or secondary education, as de-
 2 termined under State law.

3 “(c) COST-OF-LIVING ADJUSTMENT.—

4 “(1) IN GENERAL.—In the case of any taxable
 5 year beginning in a calendar year after 2011, the
 6 \$3,000 amount contained in subsection (a) shall be
 7 increased by an amount equal to—

8 “(A) such dollar amount, multiplied by

9 “(B) the cost-of-living adjustment deter-
 10 mined under section 1(f)(3) for the calendar
 11 year in which the taxable year begins, by sub-
 12 stituting ‘calendar year 2010’ for ‘calendar year
 13 1992’ in subparagraph (B) thereof.

14 “(2) ROUNDING.—If any increase determined
 15 under paragraph (1) is not a multiple of \$10, such
 16 increase shall be increased to the next highest mul-
 17 tiple of \$10.”.

18 (b) CLERICAL AMENDMENT.—The table of sections
 19 for subpart A of part IV of subchapter A of chapter 1
 20 of such Code is amended by inserting after the item relat-
 21 ing to section 25D the following new item:

“Sec. 25E. Professional school personnel in grades K–12.”.

22 (c) EFFECTIVE DATE.—The amendments made by
 23 this section shall apply to taxable years beginning after
 24 December 31, 2010.